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Patent fees are subject to annual revision.

☐ Applicant claims small entity status. See 37 CFR 1.27

TOTAL AMOUNT OF PAYMENT	(\$)	850.00
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Application Number	09/123,430-Conf. #5528
Filing Date	July 28, 1998
First Named Inventor	Donald L. Yates
Examiner Name	B. Kebede
Group Art Unit	2823
Attorney Docket No.	M4065.0073/P07

FEE CALCULATION (continued)☐ Deposit Account

04-1073

Dickstein Shapiro Morin &
Oshinsky LLP

The Commissioner is hereby authorized to: (check all that apply)

Charge fee(s) indicated below	X	Credit any overpayments
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☐ Charge any additional fee(s) during the pendency of this application

Charge fee(s) indicated below, except for the filing fee

to the above-identified deposit account.

FEE CALCULATION

1. BASIC FILING FEE

Large Entity	Small Entity
<p>1. Revenue Recognition</p> <p>Large entities use the percentage of completion method for long-term contracts, recognizing revenue as work progresses. Small entities often use the cost of sales method, recognizing revenue only when the contract is completed.</p>	<p>1. Revenue Recognition</p> <p>Small entities typically use the cost of sales method for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. Inventory Valuation</p> <p>Large entities use the FIFO (First In, First Out) method for inventory valuation. Small entities may use the LIFO (Last In, First Out) method, which can provide a tax advantage in periods of rising prices.</p>	<p>2. Inventory Valuation</p> <p>Small entities may use the LIFO (Last In, First Out) method for inventory valuation, which can provide a tax advantage in periods of rising prices.</p>
<p>3. Depreciation</p> <p>Large entities use the MACRS (Modified Accelerated Cost Recovery System) for depreciation. Small entities may use the straight-line method for depreciation.</p>	<p>3. Depreciation</p> <p>Small entities may use the straight-line method for depreciation.</p>
<p>4. Lease Accounting</p> <p>Large entities use the ASC 842 (Leases) for lease accounting. Small entities may use the ASC 840 (Leases) for lease accounting.</p>	<p>4. Lease Accounting</p> <p>Small entities may use the ASC 840 (Leases) for lease accounting.</p>
<p>5. Goodwill Impairment</p> <p>Large entities use the ASC 350 (Intangible Assets) for goodwill impairment testing. Small entities may use the ASC 350 (Intangible Assets) for goodwill impairment testing.</p>	<p>5. Goodwill Impairment</p> <p>Small entities may use the ASC 350 (Intangible Assets) for goodwill impairment testing.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
101	740	201	370	Utility filing fee	
106	330	206	165	Design filing fee	
107	510	207	255	Plant filing fee	
108	740	208	370	Reissue filing fee	
114	160	214	80	Provisional filing fee	

SUBTOTAL (1)	(\$)	0.00
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2. EXTRA CLAIM FEES FOR UTILITY AND REISSUE

		Extra Claims	Fee from below	Fee Paid
Total Claims	<input type="text"/>	** = <input type="text"/> x	<input type="text"/>	= <input type="text"/>
Independent Claims	<input type="text"/>	** = <input type="text"/> x	<input type="text"/>	= <input type="text"/>
Multiple Dependent			<input type="text"/>	= <input type="text"/>

	Large Entity	Small Entity
1. Revenue Recognition	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.
2. Expense Recognition	Expenses are recognized when the related asset is consumed or the liability is incurred.	Expenses are recognized when the related asset is consumed or the liability is incurred.
3. Asset Recognition	Assets are recognized when they are probable and measurable, and when the entity has control over the asset.	Assets are recognized when they are probable and measurable, and when the entity has control over the asset.
4. Liability Recognition	Liabilities are recognized when they are probable and measurable, and when the entity has an obligation to transfer resources in the future.	Liabilities are recognized when they are probable and measurable, and when the entity has an obligation to transfer resources in the future.
5. Equity Recognition	Equity is recognized when it represents the residual interest in the entity after deducting all liabilities.	Equity is recognized when it represents the residual interest in the entity after deducting all liabilities.

Fee Code	Fee (\$)	Fee Code	Fee (\$)	<u>Fee Description</u>
103	18	203	9	Claims in excess of 20
102	84	202	42	Independent claims in excess of 3
104	280	204	140	Multiple dependent claim, if not paid
109	84	209	42	** Reissue independent claims over original patent
110	18	210	9	** Reissue claims in excess of 20 and over original patent

SUBTOTAL (2)	(\$)	0.00
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****or number previously paid, if greater; For Reissues, see above**

3. ADDITIONAL FEES

Large Entity	Small Entity
<p>1. Revenue Recognition</p> <p>Large entities use the percentage of completion method for long-term contracts, recognizing revenue as work progresses. Small entities typically use the cost of sales method, recognizing revenue only when the contract is completed.</p>	<p>1. Revenue Recognition</p> <p>Small entities use the cost of sales method for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. Inventory Valuation</p> <p>Large entities use the FIFO (First In, First Out) method for inventory valuation. Small entities may use the LIFO (Last In, First Out) method, which can provide a tax advantage in periods of rising prices.</p>	<p>2. Inventory Valuation</p> <p>Small entities may use the LIFO (Last In, First Out) method, which can provide a tax advantage in periods of rising prices.</p>
<p>3. Depreciation</p> <p>Large entities use the MACRS (Modified Accelerated Cost Recovery System) for depreciation. Small entities may use the straight-line method for simplicity.</p>	<p>3. Depreciation</p> <p>Small entities may use the straight-line method for simplicity.</p>
<p>4. Lease Accounting</p> <p>Large entities use the ASC 842 (Leases) standard, which requires recognition of most leases on the balance sheet. Small entities may use the ASC 840 (Leases) standard, which allows for off-balance sheet treatment of certain leases.</p>	<p>4. Lease Accounting</p> <p>Small entities may use the ASC 840 (Leases) standard, which allows for off-balance sheet treatment of certain leases.</p>
<p>5. Goodwill Impairment</p> <p>Large entities must test for goodwill impairment annually or more frequently if events indicate impairment. Small entities may not be required to test for goodwill impairment if they are not public companies.</p>	<p>5. Goodwill Impairment</p> <p>Small entities may not be required to test for goodwill impairment if they are not public companies.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
105	130	205	65	Surcharge – late filing fee or oath	
127	50	227	25	Surcharge – late provisional filing fee or cover sheet.	
139	130	139	130	Non-English specification	
147	2,520	147	2,520	For filing a request for <i>ex parte</i> reexamination	
112	920*	112	920*	Requesting publication of SIR prior to Examiner action	
113	1,840*	113	1,840*	Requesting publication of SIR after Examiner action	
115	110	215	55	Extension for reply within first month	110.00
116	400	216	200	Extension for reply within second month	
117	920	217	460	Extension for reply within third month	
118	1,440	218	720	Extension for reply within fourth month	
128	1,960	228	980	Extension for reply within fifth month	
119	320	219	160	Notice of Appeal	
120	320	220	160	Filing a brief in support of an appeal	
121	280	221	140	Request for oral hearing	
138	1,510	138	1,510	Petition to institute a public use proceeding	
140	110	240	55	Petition to revive – unavoidable	
141	1,280	241	640	Petition to revive - unintentional	
142	1,280	242	640	Utility issue fee (or reissue)	
143	460	243	230	Design issue fee	
144	620	244	310	Plant issue fee	
122	130	122	130	Petitions to the Commissioner	
123	50	123	50	Processing fee under 37 CFR 1.17(q)	
126	180	126	180	Submission of Information Disclosure Stmt	
581	40	581	40	Recording each patent assignment per property (times number of properties)	
146	740	246	370	Filing a submission after final rejection (37 CFR 1.129(a))	
149	740	249	370	For each additional invention to be examined (37CFR 1.129(b))	
179	740	279	370	Request for Continued Examination (RCE)	740.00
169	900	169	900	Request for expedited examination of a design application	

Other fee (specify)

*Reduced by Basic Filing Fee Paid	SUBTOTAL (3)	(\$)	850.00
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SUBMITTED BY

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Signature

Date	December 13, 2002
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